

**Schuyler-Steuben-Chemung-Tioga-Allegany  
Board of Cooperative Educational Services**  
9579 Vocational Drive, Painted Post, New York 14870-9518  
Phone (607) 962-3175, 739-3581 or 324-7880 Fax (607) 654-2302

**DRAFT**

Reorganizational Board Meeting  
Coopers Education Center, Building #8

July 10, 2012  
5:30 p.m.

**TENTATIVE AGENDA**

1. Meeting called to order by District Superintendent and Pledge of Allegiance.
2. Acceptance of the Agenda.
3. Appointment of Clerk for meeting.
4. Oath of office to newly-elected Board of Education Members of the GST BOCES.
5. Oath of office to District Superintendent.
6. Election of Board President.

A. Oath of office to newly-elected Board President.

7. Election of Board Vice-President.

A. Oath of office to newly-elected Board Vice-President.

8. Appointments:

**MOVE 8. A-Q ONE MOTION**

- A. Clerk of the Board and Deputy Clerk of the Board.

It is hereby resolved that Doretta Hughson is appointed to the position of Clerk of the Board and Tina Hazzard is appointed to the position of Deputy Clerk of the Board for fiscal year 2012-2013.

- B. Treasurer and Deputy Treasurer.

It is hereby resolved that Wendy Swearingen is appointed to the position of Treasurer and Kimberly Mehlenbacher is appointed to the position of Deputy Treasurer for fiscal year 2012-2013.

- C. Internal Claims Auditor and Deputy Internal Claims Auditors.

It is hereby resolved that Debra Moyer-Haight is appointed to the position of Internal Claims Auditor and Brenda Bobby, Dianne Impson, and Christina Beuter are appointed to the position of Deputy Internal Claims Auditors for fiscal year 2012-2013.

- D. School Physicians.

It is hereby resolved that Guthrie Clinic Occupational Medicine Physicians, Dr. Theodore Them of Guthrie Clinic Occupational Medicine (Sayre Office),

**Dr. Robert Reed, Dr. Ping Gao of Guthrie Clinic Occupational Medicine (Corning Office) and Dr. Maria Mainolfi (Big Flats Office) are appointed to the position of School Physician for employee related needs for fiscal year 2012-2013; and Southern Tier Pediatrics and Dr. Laura Leonard are appointed to the position of School Physician as independent service providers for student related needs for fiscal year 2012-2013.**

**E. School Attorney.**

**It is hereby resolved that Sayles & Evans with Mr. James Young as the primary contact and an independent service provider is appointed to the position of School Attorney for fiscal year 2012-2013.**

**F. Special Counsel.**

**It is hereby resolved that Hogan, Sarzynski, Lynch, DeWind & Gregory, LLP as an independent service provider, Frank Miller, Esq. as an independent service provider and Bond, Schoeneck & King, PLLC as an independent service provider are appointed to the position of Special Counsels for fiscal year 2012-2013.**

**G. Student Accounts and Activities/Central Treasurers and Assistant Central Treasurers and Auditors.**

**It is hereby resolved that the following staff members are appointed to the position of Central Treasurers, Assistant Central Treasurers and Auditors for fiscal year 2012-2013.**

<b>Bush Education Center:</b>	<b>Central Treasurer:</b>	<b>Shirley Weatherly</b>
	<b>Assistant Central Treasurer:</b>	<b>Wendy Swearingen</b>
	<b>Auditor:</b>	<b>Kathy Salvagin</b>
<b>Coopers Education Center:</b>	<b>Central Treasurer:</b>	<b>John Wagner</b>
	<b>Assistant Central Treasurer:</b>	<b>Jean Childs</b>
	<b>Auditor:</b>	<b>Kathy Salvagin</b>
<b>Wildwood Education Center:</b>	<b>Central Treasurer:</b>	<b>Michelle Chamberlain</b>
	<b>Assistant Central Treasurer:</b>	<b>Sharyl Hammond</b>
	<b>Auditor:</b>	<b>Kathy Salvagin</b>

**H. Independent Auditor.**

**It is hereby resolved that Ciaschi, Dietershagen, Little, Mickelson & Company, LLP as an independent service provider is appointed as Independent Auditor for fiscal year 2012-2013.**

**I. Records Retention and Disposition Officer.**

**It is hereby resolved that Colin Pierce is appointed to the position of Records Retention and Disposition Officer for fiscal year 2012-2013.**

**J. Records Access Officer.**

**It is hereby resolved that C. Douglas Johnson is appointed to the position of Records Access Officer for fiscal year 2012-2013.**

**K. Purchasing Agent and Deputy Purchasing Agent.**

**It is hereby resolved that Delia Kern is appointed to the position of Purchasing Agent and Margaret Munson is appointed to the position of Deputy Purchasing Agent for fiscal year 2012-2013.**

**L. Title IX Coordinator.**

**It is hereby resolved that C. Douglas Johnson is appointed to the position of Title IX Coordinator for fiscal year 2012-2013.**

**M. Section 504 Coordinator.**

**It is hereby resolved that C. Douglas Johnson is appointed to the position of Section 504 Coordinator for fiscal year 2012-2013.**

**N. Dignity for All Students Act Coordinator.**

**It is hereby resolved that C. Douglas Johnson is appointed to the position of Dignity for All Students Act Coordinator for fiscal year 2012-2013.**

**O. Chief Information Officer.**

**It is hereby resolved that Jackie Spencer is appointed to the position of Chief Information Officer for fiscal year 2012-2013.**

**P. Asbestos Hazard Energy Response Act (AHERA) Officer**

**It is hereby resolved that Brian Bentley is appointed to the position of Asbestos Hazard Energy Response Act (AHERA) Officer for fiscal year 2012-2013.**

**Q. It is hereby resolved that the Board Members noted below be appointed to the designated committees:**

- 1. Harold McConnell, Jay Dickson, Michael Gorman and Gary Scott be appointed to the GST BOCES Audit and Finance Subcommittee for fiscal year 2012-2013.**
- 2. Robert Everett, Jay Dickson and William Peoples, Jr. be appointed to the GST BOCES Facilities Inspection Subcommittee for fiscal year 2012-2013.**
- 3. Harold McConnell, Robert Everett, Gloria Moss and Donald Keddell be appointed to the GST BOCES Policy Development Subcommittee for fiscal year 2012-2013.**

**MOVE 9. A-C & 10. A-O – ONE MOTION****9. Designations:****A. Official Depository.**

It is hereby resolved that M&T Bank, J. P. Morgan Chase Bank and Chemung Canal Trust Company are designated for checking and savings. It is also hereby resolved that Steuben Trust is designated for checking. It is also hereby resolved that First Niagara and others as needed are designated for savings, for fiscal year 2012-2013 as shown on the attached detailed list.

**B. Board of Education Meetings.**

It is hereby resolved that the date and time for holding BOCES Board of Education meetings are as follows:

MEETING	DAY	DATE	TIME
Reorganizational	Tuesday	July 10, 2012	5:30 p.m.
Regular	Tuesday	July 10, 2012 Immediately following Reorganizational	
Regular ⊗ ✕	Tuesday	August 28, 2012–Coopers Campus Tour	5:30 p.m.
Regular	Tuesday	September - NONE	
Regular	Tuesday	October 2, 2012–Bush Campus Tour	5:30 p.m.
Regular	Tuesday	November 6, 2012–Wildwood Campus Tour	5:30 p.m.
Regular	Tuesday	December 4, 2012	5:30 p.m.
Regular	Tuesday	January 8, 2013	5:30 p.m.
Regular	Tuesday	February 5, 2013	5:30 p.m.
Regular	Tuesday	March 5, 2013	5:30 p.m.
Regular	Tuesday	April 9, 2013	5:30 p.m.
Annual Budget	Tuesday	April 9, 2013	6:00 p.m.
Regular	Tuesday	May 7, 2013	5:30 p.m.
Regular	Tuesday	June 4, 2013	5:30 p.m.
⊗ = Exception to 1 <sup>st</sup> Tuesday of the month			
✕ Last Tuesday of month to bring all personnel items for action prior to the start of school.			
Meetings to be held on first Tuesday of the month except as noted above, and will be held at Coopers Education Center, Building #8, with the following exceptions: October 2, 2012 meeting will be held at the Bush Education Center, November 6, 2012 meeting will be held at the Wildwood Education Center and April 9, 2013 Annual Budget & Regular meetings will be at Coopers Education Center, Bldg. #7.			
If a second meeting is required in any month, the 4 <sup>th</sup> Tuesday shall be utilized for that purpose.			
August 28, 2012	Board Retreat	3:00 – 5:00 p.m.	

**C. Official Newspaper.**

**It is hereby resolved that the Star-Gazette of Elmira, New York and The Evening Tribune of Hornell, New York are designated as the official newspapers for fiscal year 2012-2013.**

**10. Authorizations:**

**A. Person authorized to certify payroll.**

**It is hereby resolved that the Director of Human Resources and Employee Relations, C. Douglas Johnson, is authorized to certify payroll and that the District Superintendent, Dr. Horst Graefe, is authorized to certify payroll in the absence of C. Douglas Johnson for fiscal year 2012-2013.**

**B. Persons authorized to approve staff and Board Member conference attendance and expenses.**

**It is hereby resolved that the District Superintendent, Dr. Horst Graefe or his designee, is appointed to approve all conference attendance and expenses for fiscal year 2012-2013.**

**C. Establishment of Petty Cash Funds.**

**It is hereby resolved that the establishment of Petty Cash Funds in the amounts designated and custodians thereof on the attached list be established and that the Treasurer and/or Deputy Treasurer are responsible for maintaining funds for fiscal year 2012-2013.**

**D. Signatures on Checks:**

**It is hereby resolved that authorization to sign checks for 2012-2013 fiscal year is given to the following listed personnel:**

**All Checks: Wendy Swearingen  
Kim Mehlenbacher**

**Student Activity Accounts:**

**Bush Education Center: Shirley Weatherly  
Wendy Swearingen**

**Coopers Education Center: John Wagner  
Jean Childs**

**Wildwood Education Center: Michelle Chamberlain  
Sharyl Hammond**

**E. Budget Transfers.**

**It is hereby resolved that authorization is granted to District Superintendent, Dr. Horst Graefe, or his designee to approve Budget Transfers up to \$10,000 for 2012-2013 fiscal year.**

**F. Apply for Grants.**

**It is hereby resolved that District Superintendent, Dr. Horst Graefe, or his designee is authorized to approve applications for grants for 2012-2013 fiscal year.**

**G. Employment of Temporary, Substitute, Full-time and Part-time Employees.**

**It is hereby resolved that authorization is granted to District Superintendent, Dr. Horst Graefe, to employ temporary, substitute, full-time and part-time employees on an interim basis for 2012-2013 fiscal year until such time as the Board of Education is able to act upon a formal recommendation for appointment.**

**H. Internal Controls Procedure.**

**It is hereby resolved that the attached Internal Controls Procedure is accepted for fiscal year 2012-2013.**

**I. Legal Indemnification.**

**It is resolved that the Board does and hereby approves legal indemnification of Board Members, Officers, the District Superintendent and School Administrators against all uninsured financial or property loss arising out of any proceeding, claim, demand, suit, tort, arbitration or judgment by reason of alleged negligence or other conduct resulting in bodily or other injury to any person or damage to the property of any person committed while Board Member, Officer, District Superintendent, School Administrator is acting within the scope of his/her employment or at the discretion of the Board of Education for fiscal year 2012-2013.**

**J. Liability Insurance.**

**It is hereby resolved that the Board does and hereby approves the liability insurance carrier to be Utica National Insurance Company for fiscal year 2012-2013.**

**K. Employee Dishonesty.**

**It is hereby resolved that bonding for fiscal year 2012-2013 of all personnel in the amount of \$5,000,000 per loss will be carried with Utica National Insurance Company and St. Paul Travelers.**

**L. Student Field Trips and Itineraries.**

**It is hereby resolved that District Superintendent, Dr. Horst Graefe, or his designee is authorized to approve student field trips for travel in New York State not requiring charter or contract transportation for 2012-2013 fiscal year.**

**M. Food Service Advertise and Accept Bids for Food Items and Perishables.**

**It is hereby resolved that the Board authorizes the Food Service Director and bid/specification committee to advertise and accept bids for food items and perishables based on the bid schedules. Furthermore, the Board awards the bid for purchase of said food items and perishables to the lowest, responsible bidding firm meeting the specifications as advertised. Be it further understood that the Food Service Director shall inform said lowest responsible bidder of the bid award.**

**N. Disposal of BOCES Property.**

**It is hereby resolved that the Assistant Superintendent for Finance & Administrative Services, Margaret Munson, or her designee, Superintendent of Buildings and Grounds, Brian Bentley, is authorized to dispose of obsolete and surplus property for fiscal year 2012-2013.**

**O. Extracurricular Activities Accounts.**

**It is hereby resolved that the Board authorizes the establishment of Extracurricular Activities Accounts at the Bush Education Center, Coopers Education Center and Wildwood Education Center as shown on the attached list.**

**11. Other items:**

**MOVE 11. A-D – ONE MOTION**

- A. 1. Review and reaffirm the following policies as attached:**
- a. Code of Conduct**
  - b. BOCES Personal Property Accountability**
  - c. Investments**

- 2. Adoption of all policies, code of ethics and code of conduct.**

**It is hereby resolved that all policies, code of ethics, code of conduct, regulations and procedures in effect in the GST BOCES during 2011-2012 fiscal year shall be carried over into the 2012-2013 fiscal year.**

**B. Authorization to Establish Mileage Reimbursement.**

**It is hereby resolved that the mileage reimbursement rate is \$.555 for 2012-2013 fiscal year.**

**C. Authorization to Establish Meal Reimbursement Rates.**

**It is hereby resolved that the meal reimbursement rates for 2012-2013 are as attached.**

**D. Attendance Supervision Officers.**

**It is hereby resolved that the following staff members be appointed as Attendance Supervision Officers for fiscal year 2012-2013:**

**Career and Technical Education:**

<b>Bush Education Center:</b>	<b>Terry Gray</b>
<b>Coopers Education Center:</b>	<b>Jean Childs</b>
<b>Wildwood Education Center:</b>	<b>Sharyl Hammond</b>

**Special Education:**

<b>Bush Education Center:</b>	<b>Shelly Barcomb</b>
<b>Campbell-Savona and Corning Host Site:</b>	<b>Melanie Coots</b>
<b>Elmira/Horseheads Site:</b>	<b>Roxanne Truesdale</b>
<b>Elmira Heights Host Site:</b>	<b>Carol Hillman</b>
<b>Hornell Host Site:</b>	<b>Denise Bates</b>

**MOTION TO MOVE INTO REGULAR MEETING**

**HGG/dlh**

**7/05/12**



**DESIGNATIONS:****DETAIL LIST OF BANK ACCOUNT NAMES FOR GREATER SOUTHERN TIER BOCES:**

- A. JPMorgan Chase Bank
  - 1. Greater Southern Tier BOCES Premier Money Market Account
  - 2. Greater Southern Tier BOCES Federal Fund Checking
  - 3. Greater Southern Tier BOCES Capital Checking
  - 4. Greater Southern Tier BOCES Activities Savings
  - 5. Greater Southern Tier Self Funded Workers Compensation Program Checking
  - 6. Greater Southern Tier Self Funded Workers Compensation Program Premier Money Market Account
  - 7. Steuben Area Schools Employees' Benefit Plan Checking
  - 8. Steuben Area Schools Employees' Benefit Plan Premier Money Market Account
  - 9. CST Health Care Checking
  - 10. CST Health Care Savings
  - 11. The Clayton J. Tong Memorial Scholarship Fund Checking
  - 12. The Clayton J. Tong Memorial Scholarship Fund Savings
  - 13. Greater Southern Tier BOCES T&A Memorial Savings
  - 14. Schuyler-Steuben-Chemung-Tioga-Allegany – GST Dental & Vision Business Premier Money Market Account.
- B. Chemung Canal Trust Company
  - 1. Greater Southern Tier BOCES Coopers Patron Service Account
  - 2. Greater Southern Tier BOCES Coopers Student Activities Account
- C. Steuben Trust Company
  - 1. Greater Southern Tier BOCES Wildwood Patron Service Account
  - 2. Greater Southern Tier BOCES Wildwood Student Activities Account
  - 3. Bethesda Foundation Scholarship
- D. M&T Bank
  - 1. Greater Southern Tier BOCES General Fund Checking
  - 2. Greater Southern Tier BOCES Payroll Checking
  - 3. Greater Southern Tier BOCES Trust & Agency Checking
  - 4. Greater Southern Tier BOCES Activities Checking
  - 5. Greater Southern Tier BOCES Memorial Scholarship Checking
  - 6. Greater Southern Tier BOCES Adult Ed Merchant Account
- E. First Niagara
  - 1. Greater Southern Tier BOCES Money Market
  - 2. Greater Southern Tier BOCES Flex HRA – Money Market
- F. Bancorp Bank
  - 1. Greater Southern Tier BOCES Collateral Account

2012-2013  
Establishment of Petty Cash Funds  
In Amounts Designated and Custodians Thereof:

<u>Vendor No.</u>	<u>Name of Accounts</u>	<u>Amount</u>	<u>Custodian</u>
005061	Library Services	50.00	S. Wilson
001487	Special Ed Teachers-Hornell	100.00	D. Bates
003142	Wildwood Center	100.00	M. Chamberlin
003304	Special Ed – Admin	100.00	M. Francis
002803	Coopers Center	100.00	J. Wagner
010880	Adult Ed – Wildwood Campus	50.00	N. Harwood
004053	School Curriculum	100.00	P. Almeter
010881	Special Ed Teachers-Corning	100.00	C. Hillman
005194	Bush Campus	100.00	W. Swearingen
009376	Adult Ed – Bush Campus	40.00	T. Driscoll
009376	Adult Ed – Coopers Campus	30.00	T. Driscoll
009376	Adult Ed – Wildwood Campus	30.00	T. Driscoll
000452	Adult Ed – Bush Campus	30.00	D. Harrington
011807	Business Office Support (CBO)	50.00	L. Morton

**GREATER SOUTHERN TIER BOCES  
INTERNAL CONTROLS 2012-13****ACCOUNTS PAYABLE**

After all items have been received the receiving copy of the purchase order is forwarded to the business office by the person who ordered the equipment or supplies and materials. They have signed and dated the purchase order to show when the items were received. The receiving copy of the purchase order is matched up with invoices and put in a batch to be approved for payment.

Invoices with blanket purchase orders are reviewed. The purchase order number is noted and approved by the person who placed the order and the supervisor of the program and then forwarded to the business office for payment. The invoices are then put in the batch to be approved for payment.

The Accounts Payable Clerks enter the invoices into Wincap as a batch of invoices. If there are multiple invoices for a single Purchase Order or for a single vendor a calculator tape is run. The total is then entered on the computer and compared to the computer total for accuracy. The batches are run approximately every week. The checks are printed by the accounts payable staff. They print the original check to mail to the vendors and one copy of the check that is attached to the invoice and kept in the business office. The Treasurer/Deputy Treasurer gets a copy of the warrant for their records.

The Purchasing Agent receives a copy of the warrant to review in order to "give rise to the claim". When this is completed she gives the warrant, check copies and invoices to the Internal Claims Auditor for her review.

The Internal Claims Auditor checks to be sure that the vendor name and address are correct and the total of the invoices matches the total of the check. She also follows the procedure detailed in the Internal Claims Auditor section. If approved, she stamps the invoices with the "Approved for Payment by Internal Claims Auditor" stamp and initials them and signs the warrant. She then stamps the invoice copies paid and gives them to the Telephone Operator (who has no other Accounts Payable responsibilities) so the checks can be mailed. If there is an issue that needs to be resolved, the Internal Claims Auditor gives the paperwork back to Accounts Payable for review.

## **ACCOUNTS RECEIVABLE**

The Senior Account Clerk/Typist and Business Administrator prepare all billings for BOCES services. The bills are mailed to the appropriate district and a copy is given to the Treasurer.

With the use of the Wincap Financial Accounting Package, all school billings are automatically posted as a receivable in the General Ledger. The State of New York sends all Federal and State monies directly to our bank account.

The Business Office Secretary records all checks that are received in the mail on an EXCEL spreadsheet. The Treasurer and/or Deputy Treasurer and/or Business Administrator determine the fund and/or account in which the checks will be deposited and the checks are then stamped for deposit. They are given to the Treasurer/Deputy Treasurer so they can be matched up with the bill, recorded and deposited.

All receipt back-up contains either a check stub or a copy of the check we received along with the cash receipt number written on the backup.

## **INVENTORY**

A monthly report is run by the Business Office Secretary to verify that items ordered are added to the inventory as required. An Inventory Control Form and inventory tags are sent to the originator of the purchase by the Business Office Secretary. The description of items purchased and inventory tag numbers are prerecorded on the form. The originator affixes the inventory tag to the corresponding item. After affixing the tags the originator records the date, campus/building/room number, unit cost, serial number and part number. They then sign and date the Inventory Control Form and return it to the Business Office Secretary. She enters the item into the inventory records with the number that is on the tag.

Board Policy 6900 allows us to dispose of BOCES property. On a regular basis items are identified that are no longer of use to the program and are disposed of properly. If items are sold or junked, the tags and/or tag numbers of the items are sent to the Business Office Secretary along with the reason for disposal so they can be purged from the inventory. If items are transferred a form is completed and sent to the Business Office Secretary to record the updates.

Each year a listing of BOCES inventory items in districts is sent by the Business Office Secretary to the district technology contact, who checks the lists, makes any necessary changes and returns the list to the Business Office Secretary who makes the necessary updates.

## **PAYROLL**

When we hire new staff, the supervisor completes a Recommendation for Appointment form and sends it to the Personnel Office along with the pre-hire file which includes the application for employment, references and diploma/degree. The Personnel Office reviews the information and sends it to the District Superintendent who reviews it and signs the Recommendation for Appointment form. The Personnel Specialists meet with new staff to complete the appropriate paperwork so the person can go on payroll. All necessary paperwork is given to the Payroll Specialists so they can enter the employee into the payroll system.

## **INTERNAL CLAIMS AUDITOR**

The Internal Claims Auditor is a person who has no other Business Office duties. She verifies that all invoices scheduled for payment are coded and approved, that the purchase order number on the invoice is the same as the attached receiving copy of the purchase order, that there is no New York State sales tax and that conference and mileage expenses are at the approved amounts. The Internal Claims Auditor prepares monthly reports for the Board of Education on discovered conditions and the corrective actions taken as well as items that are reported to management for resolution.

## **PURCHASING**

The first step in the purchasing process is to research the purchase to find the best price for the needed items. For purchases over \$750 but less than \$5,000 three verbal quotes must be obtained. For purchases over \$5,000 but less than \$20,000 three written quotes are needed. Any items over \$20,000 must be bid unless they are on state contract. The next step is to enter the requisition in Wincap and forward the quotes, if required, to the supervisor. The Purchasing Agent is the final approver. Once the requisition has gone through the approval process it is available electronically in WinCap to Accounts Payable for a purchase order to be processed. The person placing the order will receive two copies of the purchase order—one receiving and one for their records. The supervisor will also receive a copy of the purchase order. When the order is received the employee signs and dates the receiving copy of the purchase order and sends it to Accounts Payable. This is the approval for payment.

## **OTHER**

BOCES maintains credit cards for several area businesses and also VISA credit cards for program use. A purchase order or permission form must be completed and signed by a supervisor. The purchase order or form is submitted to the Business Office Secretary or

budget specialist. The credit card will be given to the person requesting its use along with a tax exempt form and a credit card utilization form. After the card has been used it is returned to the Business Office Secretary or budget specialist with the original receipts and utilization form. This paperwork is then given to Accounts Payable who compares it with the monthly statement.

Access to financial instruments such as check stock, deposit slips and signatures is limited to select district personnel. The check stock is put in the printer only to run checks and is otherwise locked in the safe in the business office. Their signatures are on the WinCap server and are password protected.

Either the Treasurer or Deputy Treasurer will sign every check. Their signatures are kept securely on the WinCap server. There are passwords for each of the above signers to access their signatures and all access is logged and tracked.

#### **SEPARATION OF DUTIES**

Treasurer/Deputy Treasurer do not reconcile bank statements for any of the funds. This is done by the Senior Account Clerk/Typist.

Treasurer/Deputy Treasurer do not get mail from the Post Office. All mail is delivered by the Post Office to the Telephone Operator who distributes to appropriate staff.

Treasurer/Deputy Treasurer do not distribute internal or external mail. This is done by the Telephone Operator or Business Office Secretary.

Treasurer/Deputy Treasurer do not process accounts payable invoices. This is done by the Accounts Payable Clerks.

Treasurer/Deputy Treasurer do not process Board items when opening a new bank account. This is done by the Business Administrator.

Treasurer/Deputy Treasurer are not the solely authorized name when opening an account. The signature of the Treasurer and/or Deputy Treasurer and Business Administrator or Assistant Superintendent for Finance and Administrative Services are also required.

Treasurer/Deputy Treasurer do not generate the school billings or complete State Aid forms. This is done by the Sr. Account Clerk/Typist and Business Administrator.

All general ledger checks (i.e. checks written to transfer monies from one bank account to another) are audited by the Internal Claims Auditor.

**A schedule of cash receipts and disbursements is provided by the Treasurer/Deputy Treasurer to the Sr. Account Clerk/Typist when reconciling bank statements for Trust & Agency and Payroll Funds.**

**A schedule of cash receipts and disbursements is provided by the Treasurer/Deputy Treasurer to the Sr. Account Clerk/Typist when reconciling bank statements for General, Federal and Capital funds.**

**The Internal Claims Auditor audits all warrants before mailing checks.**

**A log is maintained of all wire transfers initiated by the Treasurer/Deputy Treasurer. Banks call back to the Sr. Account Clerk/Typist to verify the amount, account number and receiving bank. The Sr. Account Clerk/Typist verifies the account number against the list of Board approved accounts.**

**Internal Controls 12-13  
6/29/12  
CTP**

**AUTHORIZATIONS:**

2012-2013

**Establishment of Extracurricular Activities Accounts**

**Bush Campus:**

Auto Tech 2  
Broad Horizons Rose Fund (Formerly Rose Fund)  
Broad Horizons Senior Class  
Broad Horizons Garden Café (Formerly Broad Horizons Work Study Garden Café)  
Broad Horizons Student Account  
CHEF (Formerly Culinary Arts)  
Computer Information Technology  
Cosmetology  
Dental Assisting  
Digital Media Arts (Formerly 3D Animation-Digital Media Arts)  
Eagles Floor Hockey  
Early Childhood  
Edison Activity Fund  
Elsmere Activity Fund (Formerly Elsmere Junior High)  
Elsmere Farms Deli  
Fashion Design Club  
FFA Chapter (Future Farmers of America)  
General Youth Organization  
HOSA (Health Occupations Students of America)  
Junior Carpentry  
National Tech Honor Society (Formerly CTE National Honor Society)  
New Visions Communications Club  
Personal Services  
Security & Protective Services  
Skills USA  
Small Engine  
Talking Hands  
Twist, Shout & Learn  
Welders Club  
Workers Club

**Coopers Education Center:**



Alternative Ed  
Auto Tech  
Computers Are Us  
Coopers Builders  
Epicureans Club  
Coopers Paint Masters  
Coopers Skills USA  
Cosmetology  
Criminal Justice  
Digital Media Arts  
Heavy Equipment Club  
LPN/Nursing Assistant  
Machine Shop  
Yearbook

**Wildwood Education Center:**

Alternative Education  
Auto Body  
Computer Information Technology  
Cosmetology  
Criminal Justice  
Heavy Equipment/FFA  
HOSA (Health Occupations Students of America)  
New Visions  
GST BOCES Jobs Cooperative  
Wildwood Automotive Technology  
Wildwood Builders  
Wildwood Computer Graphic/Yearbook  
Wildwood Culinary Arts  
Wildwood Introduction to Career Majors  
Wildwood Skills USA

<b>POLICY</b>	<b>5300</b> <b>Adopted: August 22, 2006</b> <b>Student Policies</b>
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**SUBJECT: CODE OF CONDUCT - INTRODUCTION**

The Greater Southern Tier BOCES Board is committed to providing a safe and orderly school environment where students may receive, and district personnel may deliver, quality educational services without disruption or interference. Responsible behavior by students, teachers, other district personnel, parents and other visitors is essential to achieving this goal.

The BOCES has a long-standing set of expectations for conduct on school property and at school functions. These expectations are based on the principles of civility, mutual respect, citizenship, character, tolerance, honesty and integrity.

The Board recognizes the need to clearly define these expectations for acceptable conduct on school property, to identify the possible consequences of unacceptable conduct, and to ensure that discipline, when necessary, is administered promptly and fairly. To this end, the board adopts this Code of Conduct ("Code").

Unless otherwise indicated, this Code applies to all students, school personnel, parents and other visitors when on school property or attending a school function.

<b>POLICY</b>	<div style="text-align: right;">6770</div> <b>Adopted: August 22, 2006</b> <b>Revised: August 31, 2010</b> <b>1<sup>st</sup> Reading: July 10, 2012</b> <b>(Requesting waiving of 1<sup>st</sup> Reading)</b>  <b>Fiscal Management</b>
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**SUBJECT: BOCES PERSONAL PROPERTY ACCOUNTABILITY**

**I. Definition of Personal Property**

1. **Personal Property shall mean** all tangible personal property of the Greater Southern Tier (GST) Board of Cooperative Educational Services (BOCES) that is not consumable and has a useful life of one year or more, including but not limited to equipment, supplies, parts, vehicles and materials, provided that such terms shall not include buildings or other real property or equipment which is permanently affixed to real property, or leases, notes or other written instruments.
2. **Valuable personal property shall mean** personal property which has a unit resale value of \$500 or more, and equipment, supplies, parts or materials which are disposed of in lots having an aggregate resale value of \$500 or more.
3. **Surplus personal property shall mean** personal property which has no known, immediate or currently foreseeable use to the GST BOCES.

**II. General Municipal Law**

The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid whenever practical.

**III. Competitive Bidding Required**

- A. **Method of Determining Whether Procurement is Subject to Competitive Bidding**
  - The BOCES will first determine if the proposed procurement is a purchase contract or a contract for public work.

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- If the procurement is either a purchase contract or a contract for public work, the BOCES will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
- The BOCES will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.

### B. Contract Combining Professional Services and Purchases

In the event that a contract combines the provision of professional services and a purchase, the BOCES, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

### C. Opening and Recording Bids; Awarding Contracts

The purchasing agent, or his or her designee, will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder (as recommended by the purchasing agent), who has furnished the required security after responding to an advertisement for sealed bids.

### D. Documentation of Competitive Bids

The BOCES will maintain proper written documentation for all competitive bids. Proper written documentation will also be required when a contract is not awarded to the vendor submitting the lowest quote, setting forth the reasons therefore. A quote which exceeds the bid limit will be awarded only when such award is in the best interests of the BOCES and otherwise furthers the purposes of section 104-b of the General Municipal Law. The BOCES will provide justification and documentation of any such contract awarded.

### E. Leases of Personal Property

In addition to the above-mentioned competitive bidding requirements, Section 1725 of the Education Law requires that the BOCES will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

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The BOCES will maintain written documentation such as quotes and cost-benefit analysis of leasing versus purchasing.

#### **IV. Exceptions to Competitive Bidding Requirements**

The BOCES will not be subject to competitive bidding requirements when the Board, in its discretion, determines that one of the following situations exists:

1. An emergency.
2. When purchasing surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.
3. When separately purchasing eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from producers or growers.
4. When purchasing goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.
5. When there is only one possible source from which to procure goods or services required in the public interest.

#### **V. Quotes When Competitive Bidding Not Required**

Goods and services which are not required by law to be procured by the BOCES through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interest of the taxpayers. Quotes are required as follows:

1. Purchase of a single item or group of similar items costing ~~\$500~~ \$750– \$4,999: three verbal quotes;

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2. Purchase of a single item or group of similar items costing \$5,000 - \$20,000: three written quotes;
3. Public Work Contracts costing \$1,000 - \$9,999: 3 verbal quotes;
4. Public Work Contracts costing \$10,000 - \$35,000: 3 written quotes

## **VI. Procurements from Other than the “Lowest Responsible Dollar Offeror”**

The BOCES will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the BOCES and otherwise furthers the purposes of section 104-b of the General Municipal Law.

## **VII. Internal Control**

The Board authorizes the District Superintendent, with the assistance of the purchasing agent, to establish and maintain an internal control structure to ensure, to the best of their ability, that the assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and BOCES policies and regulations, and recorded properly in the financial records of the BOCES.

The unintentional failure to fully comply with the provisions of Section 104-b of the General Municipal Law or the BOCES’ regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the BOCES or any officer or employee of the BOCES.

**Ref:** Education Law Sections 305 (14); 1709 (9) (14) (22)  
General Municipal Law Sections 102; 103; 104-b; 109-a; 800 et seq.  
8 NYCRR Sections 114.3; 114.4; 170.2

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## **VIII. Purchasing Exempt from Competitive Bidding**

Any personal property acquired by purchase, which is not subject to competitive bidding, shall be in accordance with procedures established pursuant to Section 104b of the General Municipal Law.

- a. Goods and services must be purchased so as to facilitate the acquisition of goods and services of quality at the lowest cost under the circumstances and to guard against favoritism, improvidence, extravagance, fraud or corruption.
- b. A purchasing agent shall be appointed by the Cooperative Board who shall be authorized to issue purchase orders without prior approval of the Cooperative Board where formal bidding procedures are not required by law, and when budget appropriations are adequate to cover such obligations.

## **IX. Acquisition of Personal Property by Gift**

1. **Acceptance.** Only the Cooperative Board may accept on behalf of the BOCES gifts or property, including surplus property and property donated to the BOCES by bequest or devise in a will or trust instrument, that in view of the Cooperative Board add to the overall welfare of the BOCES.
  - a. The Cooperative Board will not consider the acceptance of a gift until the offer is made in writing.
  - b. The Board will safeguard the BOCES staff and students from the commercial exploitation from special interest groups.
2. **Accounting for Gifts.**
  - a. All gifts shall be entered into the perpetual physical inventory of the BOCES in the same manner as purchased personal property and consistent with the provisions of paragraph B below.

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- b. Any property donated shall be for the use of BOCES and no employee shall benefit personally from such donations.
- c. All gifts shall become the sole property of the BOCES.
- d. It shall be the responsibility of the District Superintendent to have the value of the gift or donation established, when necessary, for tax purposes and acknowledge, in writing the receipt of the gift or donation on behalf of the BOCES.
- e. All gifts or donations shall be immediately brought to the attention of the administrator of the service to which the contribution is made.
- f. The administrator shall recommend the acceptance or rejection of the gift to the District Superintendent and notify the donor of the intention.
- g. The District Superintendent shall make a recommendation to accept or reject such gifts to the Cooperative Board at a regular meeting.
- h. The administrator of the service to which the gift or donation is made shall be responsible to see that the gift or donation is appropriately used.
- i. Gifts or donations made that are not specific to a program shall be brought to the attention of the District Superintendent who will be responsible for implementation of the regulations.

## **X. Perpetual Inventory**

- 1. The Assistant Superintendent for Finance and Administrative Services shall develop in writing, the basic rules and regulations to be followed in maintaining the BOCES personal property records. Procedures employed shall comply with all applicable laws and requirements of the New York State Department of Audit and Control, which are issued pursuant to Section 36 of the General Municipal Law.
  - a. The minimum standards to be considered to inclusion in the personal property record are:



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- 1) The personal property must have significant value. Personal property valued at \$500 or more shall be included in the General Fixed Assets.
  - 2) The personal property must have an estimated useful life of one year or more.
  - 3) The physical characteristics of the personal property are not appreciably affected by use or consumption.
- b. It shall be the responsibility of the Assistant Superintendent for Finance and Administrative Services to assure that all new acquisitions, by purchase or gift, are entered into the perpetual inventory system.
2. Inventory Records. The inventory record shall contain sufficient information to identify each item classified as personal property and include the following:
  - a. A sufficient description of the personal property.
  - b. The class of the personal property (machinery, equipment, etc.)
  - c. The year of acquisition of the personal property.
  - d. The historical cost (the cost at acquisition) of the personal property (if unknown or a gift, the estimated value).
  - e. The source of financing or acquisition (general fund, federal fund, gift, etc.)
3. Physical Inventory. A physical inventory shall mean determining the actual existence, and condition, of real and personal property in the records by visually examining the property in question.
  - a. A physical inventory shall be conducted periodically as determined by the Assistant Superintendent for Finance and Administrative Services.

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## **XI. Disposition of Personal Property**

1. Building administrators and support staff supervisors are responsible for identifying obsolete and surplus equipment and supplies within their area(s) of responsibility.

Periodically, but not less than once each year, a determination shall be made as to what equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the BOCES.

2. Procedures for disposition of Equipment, Supplies or Materials:
  - a. All surplus or obsolete equipment, supplies, or materials must be sold to only the highest bidder.
  - b. Any property whose market value would classify it as valuable personal property, but which is determined not to be marketable because it is damaged or in poor condition and has not been marketable after at least one prior attempt at competitive bidding, may be disposed of by the BOCES.
  - c. Disposition of any personal property, even though it may have little or no marketable value, must be approved by the Assistant Superintendent for Finance and Administrative Services.
  - d. Prior to classifying as disposable, all items should be considered for reassignment to other locations within BOCES as needed or stored in a central location if they may have potential usefulness in the future.
  - e. All sales of surplus and obsolete personal property shall be open to the public. Notice of the sale by bid and/or requests for bids shall be made through advertisements in the local newspapers and other appropriate means to assure public awareness.

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**XII. Procedure for Accountability of Officers and Employees for violating the Personal Property Policy**

1. **Penalty for violation.** Any officer or employee who engages in the unauthorized use, theft or conversion of personal property belonging to the BOCES, or who otherwise violates this policy shall be subject to removal from office and/or such other discipline or penalties as authorized by law.
2. **Complaints.** Any complaint concerning an alleged violation of this policy shall be submitted to the District Superintendent on an appropriate form prescribed by the District Superintendent. The District Superintendent shall cause an investigation to be conducted and a report shall be filed in his or her office at the completion of the investigation. The District Superintendent is responsible for and shall take such action as is necessary for the enforcement of this policy.
3. **Dissemination of policy.** The District Superintendent shall take such action as is necessary to communicate this policy to all officers and employees of the BOCES including but not limited to, the publication of this policy in the BOCES Policy Manual, the Personnel Handbook, and the teacher and employee handbooks. This policy will be included on the agenda of faculty and administrative meetings at least annually.

**XIII. Review and Amendment of the Policy**

1. **Review.** The BOCES shall review its policy on personal property accountability annually and make amendments it deems necessary.
2. Any amendments shall be submitted to the Commissioner of Education for approval within thirty (30) days of the adoption by the BOCES.

§ 170.3 of the Regulations of the  
Commissioner of Education

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**SUBJECT: INVESTMENTS POLICY****1. SCOPE**

This investment policy applies to all monies and other financial resources of the organization available for investment.

**2. OBJECTIVES**

The primary objectives of the Greater Southern Tier BOCES investment activities are, in priority order:

- To conform with all applicable Federal, State and other legal requirements (legal);
- To adequately safeguard principal (safety);
- To provide sufficient liquidity to meet all operating requirements (liquidity); and
- To obtain a reasonable rate of return (yield).

**3. DELEGATION OF AUTHORITY**

The governing board's responsibility for administration of the investment program is delegated to the business manager and treasurer/deputy treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of employees.

**4. PRUDENCE**

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the BOCES to operate effectively.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

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All participants involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

## **5. DIVERSIFICATION**

It is the policy of the BOCES to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

## **6. INTERNAL CONTROLS**

It is the policy of the BOCES for all monies collected by any officer or employee of the government to transfer those funds to the treasurer within three (3) business days of deposit, or within the time period specified by law, whichever is shorter.

The treasurer and deputy treasurer are responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

## **7. COLLATERALIZING OF DEPOSITS**

In accordance with the provisions of General Municipal Law, § 10, all deposits of the BOCES, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- a. By a pledge of "eligible securities" with an aggregate "market value" as provided by GML § 10, equal to the aggregate amount of deposits from the categories designated in Appendix A to the policy.
- b. By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed ninety (90) days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose

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commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization or by a bank that is in compliance with applicable Federal minimum risk-based capital requirements.

- c. By an eligible surety bond payable to the government for an amount at least equal to 100% of the aggregate amount of deposits and the agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims – paying ability is rated in the highest rating category by at least two nationally recognized statistical rating organization.

## **8. SAFEKEEPING AND COLLATERALIZATION**

Eligible securities used for collateralizing deposits shall be held by depository or a third party bank or trust company subject to security and custodial agreements as determined by the treasurer.

The security agreement shall provide that eligible securities are being pledged to secure the BOCES deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the BOCES to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the BOCES, such securities shall be delivered in a form suitable for transfer or with an assignment in blank to the BOCES or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the BOCES, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the BOCES a perfected interest in the securities.

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## 9. PERMITTED INVESTMENTS

As authorized by General Municipal Law, § 11, the BOCES authorizes the treasurer to invest monies not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts;
- Certificates of deposit;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL § 24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the Greater Southern Tier BOCES;
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments;
- Certificates of Participation (COPs) issued pursuant to GML § 109-b;
- Obligations of the Greater Southern Tier BOCES, but only with any monies in a reserve fund established pursuant to GML §6-d, 6-j, 6-m, and 6-n.

All investment obligations shall be payable or redeemable at the option of the BOCES within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the BOCES within two (2) years of the date of purchase.

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## **10. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS**

The BOCES shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amount of investments which can be made with each financial institution or dealer. All financial institutions with which the BOCES conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the BOCES. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The business manager, treasurer and deputy treasurer are responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians. Such listing shall be evaluated at least annually.

## **11. PURCHASE OF INVESTMENTS**

The business manager, treasurer and deputy treasurer are authorized to contract for the purchase of investments:

- a. directly, including through a repurchase agreement, from an authorized trading partner.
- b. by participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board.
- c. by utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

All purchased obligations, unless registered or inscribed in the name of the Greater Southern Tier BOCES, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the BOCES by the bank or trust company. Any obligation held in the custody of the bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, § 10.



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The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the BOCES, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the BOCES a perfected interest in the securities.

## **12. REPURCHASE AGREEMENTS**

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
- Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.
- No substitution of securities will be allowed.
- The custodian shall be a party other than the trading partner.

**2012-2013 Meal Reimbursement Rates****Within New York State****Maximum allowance including gratuity:**

	<b>2011-12</b>	<b>2012-13</b>
	<b>Effective 07/01/11</b>	<b>Effective 07/01/12</b>
<b>Breakfast</b>	<b>\$15</b>	<b>\$12</b>
<b>Lunch</b>	<b>\$20</b>	<b>\$20</b>
<b>Dinner</b>	<b>\$40</b>	<b>\$40</b>

**Outside New York State and within New York City****Maximum allowance including gratuity:**

	<b>2011-12</b>	<b>2012-13</b>
	<b>Effective 07/01/11</b>	<b>Effective 07/01/12</b>
<b>Breakfast</b>	<b>\$15</b>	<b>\$12</b>
<b>Lunch</b>	<b>\$23</b>	<b>\$23</b>
<b>Dinner</b>	<b>\$48</b>	<b>\$48</b>

**Itemized receipts are required for all meals.****New York State sales tax will not be reimbursed.**